

EXTENSIONS OF REMARKS

TAX RELIEF FOR MILITARY PERSONNEL SERVING IN BOSNIA

HON. SAM GIBBONS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 25, 1996

Mr. GIBBONS. Mr. Speaker, today with other Democratic members of the Committee on Ways and Means, I am introducing a bill of great importance—a bill to provide tax relief to United States troops serving in peacekeeping efforts in Bosnia.

On November 21, 1995, the Dayton peace agreement was signed. Pursuant to this agreement, Operation Joint Endeavor under which our military men and women were committed to peacekeeping efforts in Bosnia was initiated by President Clinton. Despite our varied and disparate opinions on whether United States troops should be sent to Bosnia, it is time for us to support in whatever way possible our men and women who are being sent to Bosnia. This bill would give these individuals much-deserved tax relief.

Operation Joint Endeavor is described as a peacekeeping mission. However, the images of war-torn Bosnia that have played across our television screens and pages of every newspaper in this country make it clear that peacekeeping in that country is not without risks. I believe our troops will face similar dangers to those faced in a combat zone area while carrying out their peacekeeping efforts—the dangers of attacks on their lives by Serb soldiers and other mercenaries, ground-to-air missiles, and the ravages, or land mines. Thus, my Democratic colleagues on the committee and I believe that these men and women, as well as their families, deserve the tax benefits that would otherwise be available to them if the area were declared a combat zone.

This bill would provide, to the United States troops serving in Bosnia, benefits under the following sections of the Internal Revenue Code: Section 112 which provides for the exclusion of certain combat pay from gross income; section 692 which provides certain income tax relief if an individual dies while serving in a combat zone; section 2(a)(3) which provides certain tax treatment when a deceased spouse is in missing status while serving in a combat zone; section 2201 which provides estate tax relief for members of the Armed Forces who die while serving in a combat zone; section 3401 which provides relief from withholding on compensation excluded under section 112; section 4253(d) which provides relief from certain excise tax on telephone service which originates in a combat zone; section 6013 which provides certain tax treatment regarding the filing status where a spouse serving in a combat zone is in missing status; and section 7508 which provides relief for the due date for filing tax returns, as well as relief from certain penalties and interest.

Mr. Speaker, this bill demonstrates our commitment to support our troops in their peace-

keeping efforts in Bosnia and lets their families know we care. I am proud to take this important step today with other members of the committee. This legislation sends a positive message to our men and women who are willing to put their lives on the line in honor of this country and to their families who make great sacrifices to make this possible. I personally know of the many dangers they will face and the hidden cost to their families. This bill is a small way of saying thank you to both our military personnel serving in Bosnia and their families.

INTERNATIONAL CUSTOMS DAY

HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 25, 1996

Mr. CRANE. Mr. Speaker, 43 years ago on January 26, 1953, the World Customs Organization, formally known as the Customs Cooperation Council held its first meeting in Brussels, Belgium. In recognition of this occasion, the Council observed January 26 as International Customs Day. This occasion is also being used to give recognition to Customs Services around the world in view of the role they play in producing national revenue and in protecting national borders from economically and physically harmful importations.

I am particularly proud of the U.S. Customs Service for its great contributions to the Nation over the past 207 years of its existence. U.S. Customs was once the sole revenue producer for the young United States. Its role in revenue collection continues: In fiscal year 1995 Customs collected a record \$23.3 billion in revenue. In addition, Customs has taken on such important responsibilities as interdicting narcotics at our borders, preventing the exportation of critical technology, and enforcing the regulations of more than 40 Government agencies.

The U.S. Customs Service represents the United States at the World Customs Organization [WCO], a 137-member international organization founded to facilitate international trade and promote cooperation between governments on Customs matters. The WCO works to simplify and standardize legal instruments and rules of international customs. The WCO also renders technical assistance in areas such as Customs tariffs, valuation, nomenclature, and law enforcement. Its objective is to obtain, in the interest of international trade, the best possible degree of uniformity among the Customs systems of member nations. The United States became a member on November 5, 1970. The United States and its trading partners benefit when both exporters and importers operate in an atmosphere of simple unambiguous Customs operations around the world.

I want to take this opportunity to congratulate the World Customs Organization on its past accomplishments and for its ambitious

goals of further harmonizing and simplifying those Customs rules which affect international commerce. I also congratulate the U.S. Customs Service for its fine work both nationally and internationally.

WELCOME STEPHEN CLEMENT METTLER II

HON. PETER T. KING

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 25, 1996

Mr. KING. Mr. Speaker, I rise today to welcome a new American citizen, my nephew, Stephen Clement Mettler II, who was born on Friday, January 19, 1996, at 1:34 p.m. in Chicago. Young Stephen weighed in 9 pounds, 2 ounces, measured 21 inches long, and has blond hair and blue eyes.

I would also like to congratulate the proud parents, Stephen and Stacey Mettler, the happy grandparents Stephen and Kathy Mettler of Atlanta and Charles and Mary Kaye Montforo of Houston, and especially, Stephen II's great-grandmother, Agnes Wiedl of Atlanta.

PRESIDENT CLINTON'S TAX HIKES

HON. RON PACKARD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 25, 1996

Mr. PACKARD. Mr. Speaker, the budget the President proposes proves one thing beyond a shadow of a doubt, he is a congenial liberal. Instead of cutting taxes, scaling back the growth of Government, and putting our economy in position to create productive and stable jobs with good wages, he wants to protect the status quo with higher taxes and more bureaucracy.

In 1993, President Clinton enacted the largest tax hike in American history—imposing more than \$250 billion in tax increases over 5 years on families, small businesses, and corporate America. Just a few weeks ago, with his fifth budget in less than a year, the President proposed more than \$60 billion in new taxes. This tax package makes the Federal Government even bigger, more expensive, and more unwieldy than the current failed status quo.

The President tries to cover this massive tax increase with a sliver of a tax cut. And what he offers with one hand, he takes away with the other—the tax hikes are permanent and the tax cuts are temporary. By 2002 only a measure affecting IRA's would remain on the books. All others will expire. Meanwhile, dozens of other tax increases will have snowballed into roughly \$15 billion in new taxes in 2002 alone.

These tax increases will not benefit America. They will not benefit the economy. They

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